This listing of claims will replace all prior versions, and listings, of claims in the application:

LISTING OF CLAIMS

- 1. (Currently Amended) An optical Optical compensator for a liquid crystal display comprising:
 - at least one O plate retarder, and
 - at least one helically twisted Λ plate negative C plate retarder comprising a polymerized mesogenic material with a twist angle φ of more than 90° wherein the and a helical pitch of in said twisted Λ plate retarder is less than 250 nm.
- 2. (Currently Amended) An optical Optical compensator according to claim 1, wherein an average tilt angle θ_{ave} in said O plate retarder is from 2 to 88°.
- 3. (Currently Amended) An optical Optical compensator according to claim 1, wherein the twist angle ϕ in said negative C plate twisted A plate retarder is at least 360°.
- 4. (Currently Amended) An optical Optical compensator according to claim 1, wherein a tilt angle in said O plate retarder varies monotonously in a direction perpendicular to a plane of a film from a minimum value θ_{\min} at one surface of the film to a maximum value θ_{\max} at an opposite surface of the film.
- 5. (Currently Amended) An optical Optical compensator according to claim 4, wherein θ_{\min} is from $0 = \pm 0.80^{\circ}$.

- 6. (Currently Amended) An optical Optical compensator according to claim 4, wherein θ_{max} is from 10 to 90°.
- 7. (Currently Amended) An optical Optical compensator according to claim 1, wherein a the thickness of said O plate retarder and/or negative C plate twisted A-plate retarder is from $0.1 to 10 \mu m$.
- 8. (Currently Amended) An optical Optical compensator according to claim 1, wherein an optical retardation of said O plate retarder and/or negative C plate twisted A plate retarder is from 6 to 300 nm.
- 9. (Currently Amended) An optical Optical compensator according to claim 1, wherein said O plate retarder comprises a linear or crosslinked polymerized liquid crystalline material with a tilted or splayed structure.
- 10. (Currently Amended) An optical Optical compensator according to claim 1, wherein said negative C plate twisted A plate retarder comprises a linear or crosslinked polymerized chiral liquid crystalline material with a helically twisted structure.

11. (Canceled)

- 12. (Previously Presented) A liquid crystal display device comprising the following elements
 - a liquid crystal cell formed by two transparent substrates having surfaces which oppose each other, an electrode layer provided on the inside of at least

one of said two transparent substrates and optionally superposed with an alignment layer, and a liquid crystal medium which is present between the two transparent substrates,

- a polarizer arranged outside said transparent substrates, or a pair of polarizers sandwiching said substrates, and
- at least one optical compensator according to claim 1 being situated between the liquid crystal cell and at least one of said polarizers,

it being possible for the above elements to be separated, stacked, mounted on top of each other, coated on top of each other or connected by means of adhesive layers.

13.–16. (Canceled)

- 17. (Previously Presented) An optical compensator according to claim 1, wherein a tilt angle in the O plate retarder varies monotonously in a direction perpendicular to a plane of the O plate retarder from a minimum value θ_{\min} at one surface of the O plate retarder to a maximum value θ_{\max} at the opposite surface of the O plate retarder.
- 18. (Previously Presented) An optical compensator according to claim 17, wherein θ_{\min} is 1-20°.
- 19. (Previously Presented) An optical compensator according to claim 17, wherein θ_{max} is 40-90°.
- 20. (Previously Presented) An optical compensator according to claim 1, wherein the twist angle ϕ is larger than 180°.

- 21. (Currently Amended) An optical compensator according to claim 1, further comprising one or two negative C plate retarders.
- 22. (Currently Amended) An optical compensator according to claim 1, wherein said at least one of the O plate retarder or A plate retarder comprises a negatively birefringent substrate having the optical properties of a negative C plate retarder.
- 23. (Currently Amended)

 An optical compensator for a liquid crystal display comprising:

at least one O plate retarder; and

at least one negative C plate retarder Twisted A plate with a helical pitch of 250 nm or less for use as negative C retarder.

- 24. (Currently Amended) An optical compensator according to claim 23, wherein the Twisted A plate according to claim 23 comprising at least one negative C plate retarder is obtained by polymerizing an oriented polymerized composition, said composition comprising at least one achiral polymerizable mesogenic compound and at least one non-polymerizable chiral compound, polymerizable chiral mesogenic compound or polymerizable chiral non-mesogenic compound.
- 25. (Currently Amended)

 A liquid Liquid crystal display comprising a liquid crystal cell and at least one twisted A plate optical compensator according to claim 23.
- 26. (Currently Amended)

 A liquid Liquid crystal display comprising a liquid crystal cell and at least one twisted A plate optical compensator according to claim 24.

Please add the following new claims:

--27. (New) An optical compensator according to claim 24, wherein the achiral and chiral compounds are selected from the group of formulae Ia - Iq, IIa - d, IIIa and IIIb:

$$P-(CH_2)_x O - \underbrace{ \left(COO \right)_v}_{V} - Y$$
 (Ia)

$$P-(CH_2)_xO - COO - (Ib)$$

$$P(CH_2)_x O - COO - COO - COO - Y$$
(Ic)

$$P-(CH2)xO \longrightarrow COO \xrightarrow{1}_{v} A \longrightarrow R^{0}$$
(Id)

$$P-(CH_2)_xO - \bigcirc COO + \bigcirc A - R^0$$
(le)

$$P-(CH_2)_xO - Z^0 - Z^$$

$$P(CH_2)_x$$
-O \longrightarrow A \downarrow R^0 (Ig)

$$P-(CH2)xO - CH=CH - COO - R0$$
(Ih)

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$$P(CH_2)_xO$$
 $(COO)_y$ A R^0 (Ii)

$$P-(CH_2)_xO \xrightarrow{L^1} -COO \xrightarrow{\star} -CH_2CH(CH_3)C_2H_5$$
 (Im)

$$P-(CH_2)_xO$$
 COO-Chol (Io)

$$P-(CH_2)_xO$$
 (Ip)

$$P(CH_2)_xO$$
 O-CO (Iq)

$$P(CH_2)_xO$$
 OCO $O(CH_2)_yP$ (IIa)

$$P(CH_2)_xO \xrightarrow{CH_2CH_2} CH_2CH_2 \xrightarrow{CH_2CH_2} O(CH_2)_yP$$
(IIb)

$$P \longrightarrow CO_2 \longrightarrow CO_2 \longrightarrow O \longrightarrow P$$
(IIc)

including the (R, S), (S, R), (R, R) and (S, S) enantiomers not shown, wherein:

P is a polymerizable group; x and y are each, independently, 1 - 12; ring A is 1,4-phenylene optionally mono- di- or trisubstituted by L^1 or 1,4-cyclohexylene; v is 0 or 1; Z^0 is -COO-, -OCO-, -CH₂CH₂- or a single bond; Y is a polar group; R^0 is an unpolar alkyl or alkoxy group; Ter is a terpenoid radical; Chol is a cholesteryl group; L^1 and L^2 are each, independently, H, F, Cl, CN or an optionally halogenated alkyl, alkoxy, alkylcarbonyl, alkoxycarbonyl or alkoxycarbonyloxy group with 1 - 7 C atoms, ring E and ring F are each, independently, 1,4-phenylene or trans-1,4-cyclohexylene, and R is alkyl, alkoxy or alkanoyl with 1 - 12 C atoms.

28. (New) An optical compensator according to claim 24, wherein the compensator is obtained from a polymerizable mesogenic composition comprising at least

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one mono- or direactive achiral mesogenic compound, and at least one chiral compound of a monoreactive or a non-reactive compound.--